

EXHIBIT "B"

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JUN - 8 2006

May 30, 2006

Attorney Rudolph V. DeGeorge, II
Barish & Rosenthal
Three Parkway, Suite 1320
1601 Cherry St.
Philadelphia, PA 19102

RE: David Deitzel v. Springfield Terminal Railway, et al
Civil Docket No: 03-03-1256ORGS

Dear Attorney DeGeorge:

I had the opportunity to review additional medical records sent concerning Mr. Deitzel and I will briefly summarize these documents. Essentially they have not changed the opinions that were rendered in the September 21, 2005 note that was prepared.

ADDITIONAL MEDICAL RECORDS:

Mr. Deitzel had a work related accident on March 13, 2001. He continued to have neck and left arm symptoms and underwent surgery on March 30, 2005. This operation took the form of root decompression at the C5-6 and C6-7 levels. At the time of the surgery there was noted to be very significant osteophyte formation at C5-6. The additional records sent to me showed that postoperatively and as of October 25, 2005 Mr. Deitzel was giving a history to Dr. Paly of recurrent difficulties with his left arm and a repeat MRI was arranged for and a Medrol dose pack was prescribed. The MRI performed on 11/1/05 showed evidence of cervical spondylosis with a disc bulge and bony spurring with mild narrowing of the canal at the C3-4 level. There was a central protrusion associated with spurring at the C2-3 site. At the C5-6 level there was only mild bulging with spurring and the C6-7 site was normal.

On March 30, 2005 Mr. Deitzel was seen by Dr. Paly. The patient continued with neck and left arm symptoms. The working diagnosis was thoracic outlet syndrome and a therapy program was initiated.

RE: David Deitzel

Page 2.

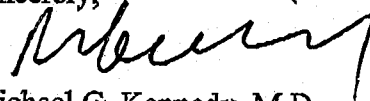
On November 17, 2005 there was still episodic complaints of left upper extremity symptoms. The triceps showed some atrophy and there was some absence of the triceps reflex. A repeat EMG and nerve conduction study was arranged for. On 11/28/05 EMG and nerve conduction study was reported as normal and there was said to be no evidence of any peripheral nerve entrapment or cervical radiculopathy into the left upper extremity.

On December 6, 2005 the left arm symptoms had abated and Mr. Deitzel was on Neurontin. As of 12/6/05 the patient was allowed to return to work.

OPINIONS:

The opinions as outlined in the September 21, 2005 letter have not changed with the additional records sent. There is nothing to suggest that Mr. Deitzel had any neck problem with or without radiculopathy into his left arm prior to the March 2001 accident and at the time of that March 12, 2001 event the patient aggravated his arthritic neck condition and/or caused/aggravated a disc protrusion at the C5-6 level. Mr. Deitzel was totally disabled with his neck for one month following the surgery and the period of partial disability was from the date of the March 12, 2001 event up until the year anniversary following the surgery, i.e. up until the spring of 2006. Mr. Deitzel continues to have a 10% impairment of the whole person because of his neck condition causally related to the March 2001 accident.

Sincerely,



Michael G. Kennedy, M.D.

MGK/jmd:

CERTIFICATION
PURSUANT TO
MASSACHUSETTS GENERAL LAWS CHAPTER 233, SECTION 79G
AS TO MEDICAL RECORDS/REPORTS BY


MICHAEL G. KENNEDY, M.D.

I hereby certify that the attached medical records/reports are true and accurate statements relating to the services rendered for David Deitzel

including the necessity of such services.

I further certify that I am a physician licenced to practice under the laws of Massachusetts, and that I was licenced to practice under the laws of Massachusetts at the time said medical services were rendered and that I rendered said medical services within Massachusetts.

Subscribed and sworn to under the pains and penalties of perjury this
5th day of June, 2006



Michael G. Kennedy, M.D.